

EXHIBIT F2

USA Capital Diversified Trust Deed Fund, LLC**Summary of MFIM's Billing Categories (April 13, 2006 - March 12, 2007)**

<u>Category</u>	<u>DTDF</u>	<u>Overview of Activities</u>	<u>Benefits to the Estates</u>
Financial Analyses	\$ 93,022.60	Created and implemented DTDF's reporting package. Prepared monthly Loan Summary and other ad hoc requests received from Committee. Analyzed loan portfolio for impairment under GAAP.	Established regular reporting to monitor company performance. Allowed Committees to understand and monitor the activities of the fund.
Cash Flow Model/Analyses	30,681.00	Prepared cash model and budget for DTDF based upon expected receipts and disbursements. Monitored cash flow and cash balances to ensure that sufficient funds were available to pay post-petition obligations as they came due.	Operated DTDF throughout the case without additional financing. Disseminated DTDF's financial position to various parties in interest.
Analyzing Restructuring and Sale Options	189,916.93	Analyzed and vetted the restructuring and sale options available to maximize the recovery for the members of DTDF. Contacted numerous parties interested in purchasing certain assets. Provided information for due diligence of potential bidders including providing detail on DTDF's loan portfolio with undocumented loans, large insider loans without first trust deed collateral, loans listed on books with no corresponding collateral and substantial number of non-performing loans. Negotiated with potential bidders.	The sales process provided a market value by which the DTDF Committee could compare its other restructuring options. Ultimately, the DTDF Committee rejected the sales offers in order to pursue recovery through litigation.
Disclosure Statement/Plan of Reorganization	87,257.67	Provided financial and operational information to Debtors' counsel as necessary for drafts of the Plan and Disclosure Statement. Drafted and reviewed relevant sections of the multiple versions of the Plan and Disclosure Statement. Negotiated the three versions of the Plan and Disclosure Statement with the Committees and other parties in interest.	Successful confirmation of the Plan in less than one year.
Liquidation Analysis	24,690.80	Prepared a detailed liquidation analysis for DTDF for each of the three Disclosure Statements. Analyzed collectibility of loan portfolio using appraisal values, guarantees, and status of negotiations. Valued collateral supporting 1090 loan.	Successful confirmation of the Plan. Provided baseline for comparison of other recovery scenarios and framework for allocating loan proceeds based on the "waterfall".
Accounts and Notes Receivable Related Activities	225,508.00	Researched and traced funds from DTDF. Researched the 10-90 loan to Investment Partners by tracing the funds into various related entities. Investigated the related party assets including Capital Land Investors, LLC and Oak Mesa Investors LLC, HMA Sales, Tree Moss, Investors VI, Twelve Horses, and the Roripaugh Ranch property. Negotiated agreement to secure 1090 loan.	Produced analyses which led to the formation and implementation of strategies including filing involuntary bankruptcies against Tree Moss and Investors VI, as well as pursued litigation related to HMA Sales. Negotiated security agreement for 10-90 loan.
Litigation Matters	30,006.00	Developed and implemented litigation strategies using the research and information developed as detailed in the Accounts & Notes Receivable category. Assist counsel with these matters, namely the Tree Moss and Investor VI involuntary bankruptcy filings.	Ensure that assets are not removed from or denied to the Estates.
Committee Requests	91,565.00	Responded to hundreds of requests for financial information, loan portfolio information, appraisals, research and reports from the financial advisors and counsel to the Committees.	Provided information to the Committee professionals, which facilitated their understanding of the Debtors' history, financial situation and prospects. Allowed the Committee professionals to review, discuss and negotiate on behalf of their constituents resulting in to a successful Plan Confirmation.
Committee Meetings	69,105.25	Prepared for and participated in meetings and teleconferences with the Committee professionals to provide information on issues and to negotiate successful outcomes as the cases progressed.	Provided forum for open discussion of issues with the Committees and their professionals. Allowed for a consensual Plan to be filed on an expedited basis.
Employment/Fee Applications	76,294.15	Prepared and reviewed monthly invoices and fee applications as required by the bankruptcy code and the administrative order. Negotiated allocations to each Debtor.	Communicated MFIM's efforts in the cases to the Committees and other parties. The delayed payment of MFIM's monthly statements provided sufficient cash flow to operate the businesses through the confirmation of the Plan.
Bankruptcy Motions/Filings	5,664.00	Researched facts and provided declarations in support of various motions filed on behalf of DTDF. Reviewed and edited these motions for factual consistency. Provided information to respond to motions filed by other parties in the case.	Moved these cases forward in a timely manner and allowed DTDF to perform certain functions necessary to maintain the business as a going concern. These motions were instrumental in the successful confirmation of the Plan.

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Bankruptcy Schedules & SOFAs	12,446.00	Researched, located and analyzed financial information from DTDF. Provided information to BMC for the preparation of the Schedules of Assets and Liabilities. Utilized the reconstructed loans to determine the Diverted Principal asset. Reviewed, edited and finalized Schedules and SOFA's produced by BMC.	Provided constituents with information about DTDF including the list of assets available to pay the liabilities. Provided information on unrecorded asset of Diverted Principal.
Court Hearings/Preparation	86,276.00	Prepared for testimony and attended bimonthly omnibus Court hearings, emergency Court hearings, Disclosure statement hearing and Confirmation hearing.	Provided declaration and testimony for motions filed by the Debtors and provided information as the Court considered these and other motions presented in these cases. Allowed the Court and other constituencies to administer and consider these issues effectively
Case Administration	56,498.00	Ensured the Debtors' cases progressed in a timely manner. Created an information call in number for parties in interest. Engaged a claims agent, BMC, and assisted with the mailing matrix to ensure adequate notice. Drafted various press releases and other communications for parties in interest. Organized, indexed, and stored the Debtors' records for use in their cases. Fulfilled numerous requests and held meetings with the US Trustee.	Facilitated the efficient management of the businesses and these cases. Facilitated information provided in due diligence requests, investor inquiries, Committee requests and the transition of documents to post-effective date and post-closing entities.
Tax Issues/Analysis	12,862.00	Analyzed tax issues of the fund as a partnership in bankruptcy especially related to the impairment of assets, the character of the income and expenses passed through to the fund member, and the determination of whether the Fund is a trade or business or a passive entity.	Mailed K-1's to fund members in a timely manner post-effective date.
Monthly Operating Reports	7,578.00	Reviewed and edited Monthly Operating Reports for April 2006 through January 2007.	Communicated the performance of the Debtor to the parties in interest.
Claims Analysis	639.00	Researched and reconciled claims to the scheduled amounts, the books and records, and the account numbers. Provided exhibits to counsel for objections to claims filed against the Estate.	Ensured only valid claims were paid from the Estate, resulting in a higher recovery on the remaining claims.
Transition Issues and Activities	11,877.70	Prepared and implemented workplans for transfer of DTDF's remaining assets to FTI. Participated in numerous conference calls with the Committees on transition issues including moving from offices, transferring of physical files, and transferring analyses for on-going litigation.	Enabled smooth transition of files and litigation to post-effective DTDF. Also ensured that post-effective DTDF maintained necessary documentation to wind-down and to pursue additional recoveries.
Gross Total	\$ 1,111,888.10		
Less Voluntary Reductions	(34,139.29)	Related to Employment / Fee Application category	
Net Total	\$ 1,077,748.81		